

ODP # 11620

30 SEP 1980

MEMORANDUM FOR: Director of Finance
Director of Data Processing
CAB

VIA: Inspector General

FROM: [REDACTED] STATINTL

SUBJECT: Chief, Audit Staff Report of Audit Test, Automated Payroll System

1. Attached is the subject report for your information.
2. This report summarizes the background and scope of the Audit Staff's independent test of the Automated Payroll System. No recommendations resulted from the test.
3. We wish to express our appreciation for the cooperation and assistance provided by members of your offices during the audit test.

SIGNED

[REDACTED] STATINTL

Attachment:
As Stated

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REPORT OF AUDIT TEST
Automated Payroll System
31 August 1980

BACKGROUND

1. The Automated Payroll System (APS) is a computer application used by the Office of Finance (OF) to process the Agency's normal biweekly payroll and to maintain compensation-related tax and accounting records. The APS contains records of individual employees' salary entitlements, benefits, and leave records; processes time and attendance (T&A) cards to initiate pay actions; and computes net pay and deductions. The APS, in operation since 29 April 1973, has been continually revised by Office of Data Processing (ODP) programmers. These revisions generally were necessitated by legislative changes, but a few resulted from planned enhancements.

SCOPE

2. The test was conducted to determine whether controls programmed into the system continue to function properly and also to verify that controls which the General Accounting Office (GAO) had found lacking in payroll systems of some other government agencies were included in the Agency's payroll system. One hundred and sixty test cases, often simulating unlikely or infrequent combinations of transactions, were developed and run against duplicate data files using the APS programs. The majority of the test cases were designed to produce either error or warning reports.

COMMENT

3. The simulated erroneous updates to the employee master file, as well as invalid T&A's, were generally appropriately rejected or noted in a warning report. The few exceptions were satisfactorily resolved. The test also demonstrated that control deficiencies noted in some other agencies' payroll systems by GAO were not present in the Agency's system. Overall, the results of the test provide assurance that controls built into the system to detect errors in input data or the accumulation of invalid data in compensation-related tax and accounting records are adequate and functioning as programmed.

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